



## STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC: 81)  
450 N STREET, SACRAMENTO, CALIFORNIA  
(P. O. BOX 942879, SACRAMENTO, CA 94279-0001)  
TELEPHONE (916) 445-6479  
FAX (916) 324-3984  
[www.boe.ca.gov](http://www.boe.ca.gov)

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### PUBLIC AGENDA NOTICE

STATE BOARD OF EQUALIZATION MEETING  
SEPTEMBER 26, 2001  
450 N STREET, CAPITOL SQUARE, SACRAMENTO

JAMES E. SPEED  
Executive Director

### WEDNESDAY, SEPTEMBER 26, 2001 - BOARD COMMITTEE MEETINGS\*

#### Board Committees Convene at 9:30 a.m.

\*Customer Services & Administrative Efficiency Committee - Mr. Chiang, Chair- **Room 121**

Mr. Bob Austin, Staff - (916) 445-8677  
2002-03 Budget Change Proposals

#### Board Convenes Upon Adjournment of the Customer Services & Administrative Efficiency Committee\*\*

- Public Hearings

Proposed Adoption of Rule 206, Assessment of Artificial Satellites - Rule 206 interprets section 14 of Article XIII of the California Constitution and section 201 of the Revenue and Taxation Code to make it clear that artificial satellites permanently located in outer space do not have a tax situs in this state for purposes of the property tax.

Proposed Amendment to Rule 905, Assessment of Electric Generation Facilities - Rule 905 will be amended to provide that electric generation facilities with a generating capacity over 50 megawatts and owned or used by an electrical corporation as defined in the Public Utilities Code will be state assessed property. The amendments would exclude certain small qualifying facilities and qualifying cogeneration facilities from state assessment. When the amendments are effective, certain facilities, currently locally assessed, will be state assessed.

Proposed Amendment to Regulation 1660, Leases of Tangible Personal Property – In General - The purpose of the proposed amendments is to interpret, implement, and make specific Revenue and Taxation Code section 6011. These amendments are necessary to provide guidance to that portion of the public which is affected by this statute.

Proposed Amendment to Regulation 1661, Leases of Mobile Transportation Equipment - The purpose of the proposed amendments is to interpret, implement, and make specific Revenue and Taxation Code section 6006. These amendments are necessary to provide guidance to that portion of the public which is affected by this statute.

- CLOSED SESSION: Settlements (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11); Pending Litigation: Eisenhower Medical Center, et al. v. State Board of Equalization, et al.; Core-Mark International Inc. v. State Board of Equalization, et al.; Proposition 22 Legal Defense and Education Fund v. Franchise Tax Board and State Board of Equalization (Govt. Code § 11126 (e)); Personnel Matters (Govt. Code § 11126 (a))
- Chief Counsel Matters: Authorization to Publish Conflict of Interest Code, 6001 General Provisions; Adoption of Changed Version of Sales and Use Tax Regulation, 1642, Bad Debts; Authorization to Release Changed Version of Cigarette & Tobacco Products Tax Regulations 4022, 4026, 4027, 4034, 4041, 4063.5, 4081 and 4091
- Business Taxes Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Redeterminations; Credits, Cancellations or Claims for Refunds; Relief of Penalty; Petitions for Rehearing; Memo Opinion
- Corporate Franchise and Personal Income Tax Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing; Decisions
- Homeowner and Renter Property Tax Assistance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Decisions; Petitions for Rehearing
- Special Taxes Matters: Refunds; Redeterminations; Relief of Penalty
- Property Taxes Non-Appearance Matters: Unitary Assessments; Audits; Private Railroad Car Tax Write-Offs
- Special Presentation: Presentation of Retirement Resolution
- Administrative Session: Board Committee Report; Proposed 2002 Board Workload Plan; **CONSENT:** Retirement Resolutions; Adoption of Board Meeting Minutes; Calendar Year 2002 Interstate User Fuel Tax Rate – AB 1269; 2001-02 Emergency Telephone Users Surcharge Rate; Proposed Base Fee Rates

Deborah Pellegrini, Chief  
Board Proceedings Division

\*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

\*\*Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394 to make special arrangements.

This Public Agenda Notice is available on the Internet. The Board's Website: <http://www.boe.ca.gov>